

CERTIFICATE

2021

To the Clerk of McPherson County, State of Kansas  
We, the undersigned, officers of

**Delmore Township**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was approved and adopted as the  
maximum expenditures for the various funds for the year 2021; and (3) the  
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

			2021 Adopted Budget		
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Fund	K.S.A.				
General	79-1962	5	4,635	0	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	121,300	110,361	
Non-Budgeted Funds					
Special Machinery		6			
<b>Totals</b>	XXXXXX		125,935	110,361	
Budget Summary		7			
Neighborhood Revitalization Rebate			Resolution required? Vote publication required?	Yes	

Final Assessed Valuation:	County Clerk's Use Only
Township	
	Nov. 1, 2020 Valuation

Assisted by:

\_\_\_\_\_

Address:

\_\_\_\_\_

Email:

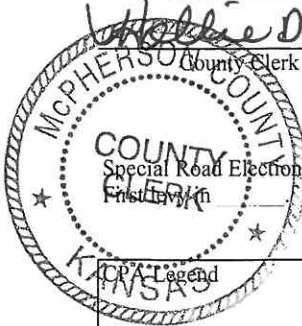
\_\_\_\_\_

Attest: 8-25 2020

*Whitney D. Delaney*  
County Clerk

*Wayne G. Miller*

Governing Body



Special Road Election held  
First Town Meeting

for Mills for years.

CPA Legend

Delmore Township

2021

**Computation to Determine Limit for 2021**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2020	+ \$ <u>107,763</u>
2. Debt service levy in 2020	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>107,763</u>

**2020 Valuation Information for Valuation Adjustments**

4. New improvements for 2020:	+ <u>0</u>
5. Increase in personal property for 2020:	
5a. Personal property 2020	+ <u>124,307</u>
5b. Personal property 2019	- <u>161,691</u>
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of property that changed in use during 2020:	+ <u>0</u>
7. Total valuation adjustment (sum of 4, 5c, 6)	<u>0</u>
8. Total estimated valuation July 1, 2020	<u>4,490,473</u>
9. Total valuation less valuation adjustment (8 minus 7)	<u>4,490,473</u>
10. Factor for increase (7 divided by 9)	<u>0.00000</u>
11. Amount of increase (10 times 3)	+ \$ <u>0</u>
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>107,763</u>
13. Debt service levy in this 2021 budget	<u>0</u>
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>107,763</u>
15. Consumer Price Index for all urban consumers for calendar year 2019	<u>0.018</u>
16. Consumer Price Index adjustment (3 times 15)	\$ <u>1,940</u>
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>109,703</u>

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.  
In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Delmore Township  
McPherson County

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Tax Levy Amount in 2020 Budget	Allocation for Year 2021				
		MVT	RV	16/20M Veh	Comm Veh	Watercraft
General		0	0	0	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	107,763	6,628	177	236	588	43
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	107,763	6,628	177	236	588	43

County Treas Motor Vehicle Estimate 6,628

County Treas Recreational Vehicle Estimate 177

County Treas 16/20M Vehicle Estimate 236

County Treas Commercial Vehicle Tax Estimate 588

County Treas Watercraft Tax Estimate 43

MVT Factor 0.06151

RV Factor 0.00164

16/20M Factor 0.00219

Comm Veh Factor 0.00546

Watercraft Factor 0.00040

## Delmore Township

### Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

**\*Note:** Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

Delmore Township

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance January 1	3,610	4,439	3,309
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax	1,028	1,070	1,326
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,028</b>	<b>1,070</b>	<b>1,326</b>
<b>Resources Available:</b>	<b>4,638</b>	<b>5,509</b>	<b>4,635</b>
Expenditures:			
Officers Pay			
Salaries & Wages			2,000
Employee Benefits			
Supplies	115	200	229
Equipment			
Buildings Maintenance			
Insurance	84	2,000	2,406
Cash Forward (2021 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>199</b>	<b>2,200</b>	<b>4,635</b>
Unencumbered Cash Balance Dec 31	4,439	3,309	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	199	2,200	4,635
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		4,635
	Tax Required		0
Delinquent Comp Rate:	2.0%		0
Amount of 2020 Ad Valorem Tax			0

CPA Summary
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Delmore Township

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Road	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance January 1	4,362	4,362	2,146
Receipts:			
Ad Valorem Tax	104,637	105,608	xxxxxxxxxxxxxxxx
Delinquent Tax	507	125	125
Motor Vehicle Tax	6,527	6,878	6,628
Recreational Vehicle Tax	187	226	177
16/20M Vehicle Tax	391	311	236
Commercial Vehicle Tax	576	586	588
Watercraft Tax			43
Special Highway/Gasoline Tax	3,135	3,150	3,160
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>115,960</b>	<b>116,884</b>	<b>10,957</b>
<b>Resources Available:</b>	<b>120,322</b>	<b>121,246</b>	<b>13,103</b>
Expenditures:			
Salaries & Wages	13,684	10,000	10,000
Employee Benefits	1,759	100	100
Road Maintenance	22,237	16,000	18,200
Road Materials	50,598	55,000	55,000
Equipment	23,183	35,000	35,000
Insurance	4,499	3,000	3,000
Cash Forward (2021 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>115,960</b>	<b>119,100</b>	<b>121,300</b>
Unencumbered Cash Balance Dec 31	4,362	2,146	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	116,300	119,100	121,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	121,300
		Tax Required	108,197
	Delinquent Comp Rate:	2.0%	2,164
	Amount of 2020 Ad Valorem Tax		110,361

**Special Machinery**

K.S.A. 68-141g	2019 Actual Year
Unencumbered Cash Balance, Jan 1	182
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	87
Other	
<b>Resources Available:</b>	<b>269</b>
<b>Total Expenditures</b>	<b>87</b>
<b>Unencumbered Cash Balance, Dec 31</b>	<b>182</b>

**CPA Summary**

**NOTICE OF BUDGET HEARING**

The governing body of  
**Delmore Township**  
**McPherson County**

will meet on August 10, 2020 at 7:00 P.M. at 1815 24th Ave. Galva, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 1815 24th Ave. Galva, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2019		Current Year Estimate 2020		Proposed Budget 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
General	199		2,200		4,635		
Debt Service							
Library							
Road	115,960	24.987	119,100	24.642	121,300	110,361	24.577
Non-Budgeted Funds							
Special Machinery	87						
Totals	116,246	24.987	121,300	24.642	125,935	110,361	24.577
Less: Transfers	0		0		0		
Net Expenditure	116,246		121,300		125,935		
Total Tax Levied	116,499		107,763		XXXXXXXXXXXXXXX		
Assessed Valuation:							
Township	104,797		4,373,281		4,490,473		
Outstanding Indebtedness, Jan 1	2018		2019		2020		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

\*Tax rates are expressed in mills.

Clifford Lawless  
Township Treasurer

RESOLUTION NO. 2020 - 01

*A resolution expressing the property taxation policy of the Delmore Township governing body with respect to financing the annual budget for 2021*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2021 budget of the Delmore Township exceeding the amount levied to finance the 2020 budget of the Delmore Township, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2019, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Delmore Township provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Delmore Township governing body that a levy of property taxes in support of the 2021 budget exceeding the amount levied in 2020, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2020 by the Delmore Township governing body, McPherson County, Kansas.

Delmore Township Governing Body

